

ANNUAL REPORT

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

Principal Office: 120 MINER AVENUE WEST

P.O. BOX 431

LADYSMITH, WI 54848-0431

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

JOEL DUTENHOEFER		
(Person responsible for accou	nts)	
LADYSMITH MUNICIPAL WATER UTILIT	ΓΥ , certify	that I
(Utility Name)		
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	e business and affairs of said utili	
	05/01/2006	
(Signature of person responsible for accounts)	(Date)	
CITY COMPTROLLER	_	
(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LADYSMITH MUNICIPAL WATER UTILITY

Utility Address: 120 MINER AVENUE WEST

P.O. BOX 431

LADYSMITH, WI 54848-0431

When was utility organized? 1/1/1904

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL P. DUTENHOEFER

Title: COMPTROLLER

Office Address:

120 MINER AVENUE WEST

P.O. BOX 431

LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600 Fax Number: (715) 532 - 2620 E-mail Address: joeld@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET HUDSON, WI 54016

Telephone: (715) 386 - 2391 **Fax Number:** (715) 386 - 0535

E-mail Address: tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: MR. DAN GUDIS

Title: MAYOR

Office Address:

120 MINER AVE EAST

P.O. BOX 431

LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET HUDSON, WI 54016

Telephone: (715) 386 - 2391 **Fax Number:** (715) 386 - 0535

E-mail Address: tractool@pressenter.com`

Date of most recent audit report: 7/2/2005

Period covered by most recent audit: 1/1/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: MR ALAN R. CHRISTIANSON

Title: ADMINISTRATOR

Office Address:

120 MINER AVENUE WEST

P.O. BOX 431

LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600 Fax Number: (715) 532 - 2620 E-mail Address: joeld@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

MR KEN BROWN
MRS JAN CARTER
MR TERRY CARTER
MR DAN GUDIS, MAYOR
MR ALLEN HRABAN
MR MICHAEL HRABAN
MRS WINNIE LEE
MR FREDRICK LOVE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:	
I	P.O. BOX
Contact Person:	,
Title:	
Telephone:	
Fax Number:	
E-mail Address:	
Contract/Agreem	ent beginning-ending dates:
Provide a brief de	escription of the nature of Contract Operations being provided:
NONE	

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INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	451,041	460,345	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	308,485	314,604	2
Depreciation Expense (403)	44,795	31,125	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	90,799	84,507	5
Total Operating Expenses	444,079	430,236	
Net Operating Income	6,962	30,109	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	6,962	30,109	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	131	8
Nonoperating Rental Income (418)	0	0	- 9
Interest and Dividend Income (419)	12,155	12,731	10
Miscellaneous Nonoperating Income (421)	424,249	78,143	- 10 11
Total Other Income	436,404	91,005	•••
Total Income	443,366	121,114	
MISCELLANEOUS INCOME DEDUCTIONS	,	,	
Miscellaneous Amortization (425)	(35,092)	(35,093)	12
Other Income Deductions (426)	50,360	46,858	_ 13
Total Miscellaneous Income Deductions	15,268	11,765	
Income Before Interest Charges	428,098	109,349	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	_ 15
Amortization of Premium on DebtCr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18
Interest Charged to ConstructionCr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	428,098	109,349	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,761,351	2,652,002	_ 20
Balance Transferred from Income (433)	428,098	109,349	21
Miscellaneous Credits to Surplus (434)	0	0	_ 22
Miscellaneous Debits to SurplusDebit (435)	31,059	0	23
Appropriations of SurplusDebit (436)	0	0	_ 24
Appropriations of Income to Municipal FundsDebit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,158,390	2,761,351	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	451,041		451,041	1
Total (Acct. 400):	451,041	0	451,041	
Operation and Maintenance Expense (401-402):				
Derived	308,485		308,485	2
Total (Acct. 401-402):	308,485	0	308,485	
Depreciation Expense (403):				
Derived	44,795		44,795	3
Total (Acct. 403):	44,795	0	44,795	
Amortization Expense (404-407):	•		_	_
Derived Table 404 407)	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):	00.700		00.700	_
Derived	90,799	0	90,799	5
Total (Acct. 408):	90,799	U	90,799	
Revenues from Utility Plant Leased to Others (412): NONE	0		0	6
Total (Acct. 412):	0	0	0	U
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	•
TOTAL UTILITY OPERATING INCOME:	6,962	0	6,962	
OTHER INCOME		-	-,	
Income from Merchandising, Jobbing and Contract Work	•		_	
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):	•			_
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):	0			40
NONE Total (A set 419):	0 0	0		10
Total (Acct. 418):	U	0	0	
Interest and Dividend Income (419): INTEREST ON OPERATING INVESTMENTS	4,959	0	4,959	11

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON REPLACEMENT FUND INVESTMENTS	4,196	0	4,196 12
INTEREST ON ADVANCE TO SEWER UTILITY ENTERPRIS	3,000	0	3,000 13
Total (Acct. 419):	12,155	0	12,155
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		424,249	424,249 14
NONE	0	0	0 15
Total (Acct. 421):	0	424,249	424,249
TOTAL OTHER INCOME:	12,155	424,249	436,404
MISCELLANEOUS INCOME DEDUCTIONS Miscellaneous Amortization (425): Regulatory Liability (253) Amortization	(35,092)		(35,092)16
NONE	(55,652)	0	0 17
Total (Acct. 425):	(35,092)	_	(35,092)
Other Income Deductions (426):	(,	-	(,,
Depreciation Expense on Contributed Plant - Water		49,500	49,500 18
NONUTILITY PROPERTY DEPRECIATION EXPENSE	482		482 19
NONUTILITY PROPERTY OTHER EXPENSE	378	0	378 20
Total (Acct. 426):	860	49,500	50,360
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,232)	49,500	15,268
INTEREST CHARGES Interest on Long-Term Debt (427): Derived	0		0 21
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428): NONE	0		0 22
Total (Acct. 428):	0		0 22
Amortization of Premium on DebtCr. (429):	<u>`</u>		
NONE	0	0	0 23
Total (Acct. 429):	0	U	0
Interest on Debt to Municipality (430): Derived	0		0 24
Total (Acct. 430):	0		0 24
Total (Acct. 700).			

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to ConstructionCr. (432):	0		
NONE Table (Appl. 400)	0		0 26
Total (Acct. 432):	0		0
TOTAL INTEREST CHARGES:	0		0
NET INCOME:	53,349	374,749	428,098
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,403,407	1,357,944	2,761,351 27
Total (Acct. 216):	1,403,407	1,357,944	2,761,351
Balance Transferred from Income (433):			
Derived	53,349	374,749	428,098 28
Total (Acct. 433):	53,349	374,749	428,098
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to SurplusDebit (435):	24.050	0	24 050 20
LOSS ON DISPOSAL OF NONUTILTY LAND & BUILDING P	31,059		31,059 30
Total (Acct. 435)Debit:	31,059	<u> </u>	31,059
Appropriations of SurplusDebit (436):	0		0.04
Detail appropriations to (from) account 215	0		0 31
Total (Acct. 436)Debit:	0	0	0
Appropriations of Income to Municipal FundsDebit (439): NONE	0	0	0 32
Total (Acct. 439)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,425,697	1,732,693	3,158,390

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				(0_1
Costs & Expenses of Merchandising	, Jobbing and Co	ontract Work (416):			
Cost of merchandise sold	0					0 2
Payroll	0					
Materials	0	1				0 4
Taxes	0	l				D 5
Other (list by major classes):						
NONE	0					0 6
Total costs and expenses	0	0	0	0) (0
Net income (or loss)	0	0	0	0)	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	451,041	0	0	0	451,041	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	451,041	0	0	0	451,041	•

DISTRIBUTION OF TOTAL PAYROLL

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	112,633		112,633	₁
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	440		440	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	 19
Total Payroll	113,073	0	113,073	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)
Water	3.4
Electric	
Gas	3
Sewer	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,519,952	5,041,824	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,494,009	1,408,305	2
Net Utility Plant	4,025,943	3,633,519	•
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	137,214	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	5,661	4
Net Nonutility Property	0	131,553	
Investment in Municipality (123)	0	0	_ 5
Other Investments (124)	165,000	0	6
Special Funds (125)	189,808	277,738	7
Total Other Property and Investments	354,808	409,291	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	191,496	134,410	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	84,525	86,392	11
Other Accounts Receivable (143)	1,200	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	1,546	1,308	14
Materials and Supplies (150)	21,803	20,641	15
Prepayments (165)	1,361	933	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	301,931	243,684	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	13,222	19,833	20
Total Deferred Debits Total Assets and Other Debits	13,222 4,695,904	19,833 4,306,327	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	896,660	870,387	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	3,158,390	2,761,351	23
Total Proprietary Capital	4,055,050	3,631,738	_
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	-
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,875	6,518	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities DEFERRED CREDITS	7,875	6,518	
Unamortized Premium on Debt (251)	0	0	_ 34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	632,979	668,071	_ 36
Total Deferred Credits	632,979	668,071	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,695,904	4,306,327	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Water (b)	Sewer (c)	Gas (d)	Electric (e)
5,041,824	0	0	<u> </u>
with Util. Plant	Jan. 1 in Proper	ty Tax Equiva	lent Schedule)
			_
2,945,650	0	0	0 2
2,569,265	0	0	0 3
0			4
0			5
0			6
0			7
0			8
5,037			9
0			10
0			11
5,519,952	0	0	0
ization:			
658,951	0	0	0 12
835,058	0	0	0 13
1,494,009	0	0	0
4,025,943	0	0	0
	(b) 5,041,824 with Util. Plant 2,945,650 2,569,265 0 0 0 5,037 0 5,519,952 ization: 658,951 835,058 1,494,009	(b) (c) 5,041,824 0 with Util. Plant Jan. 1 in Proper 2,945,650 0 2,569,265 0 0 0 0 0 5,037 0 0 0 5,519,952 0 ization: 658,951 0 0 1,494,009 0	(b) (c) (d) 5,041,824 0 0 with Util. Plant Jan. 1 in Property Tax Equival 2,945,650 0 0 2,569,265 0 0 0 0 0 0 0 0 5,037 0 0 5,519,952 0 0 ization: 658,951 0 0 835,058 0 0 1,494,009 0 0

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	622,747				622,747	_
Credits During Year						2
Accruals:						;
Charged depreciation expense (403)	44,795				44,795	_ 4
Depreciation expense on meters						ţ
charged to sewer (see Note 3)	3,674				3,674	_ (
Accruals charged other						
accounts (specify):						8
NONE	0				0	_
Salvage	645				645	_ 10
Other credits (specify):						1
NONE					0	_ 1:
					0	_ 1:
					0	_ 14
					0	1
Total credits	49,114	0	0	0	49,114	10
Debits during year						1
Book cost of plant retired	12,910				12,910	_ 18
Cost of removal	0				0	_ 19
Other debits (specify):						20
NONE					0	2
					0	2
					0	2
					0	2
Total debits	12,910	0	0	0	12,910	2
Balance end of year (110.1)	658,951	0	0	0	658,951	2
Composite Depreciation Rate?	Yes				<u> </u>	2
If yes, what is the rate?	2.10%					28

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.1)	785,558				785,558
Credits During Year					
Accruals:					
Charged depreciation expense (426)	49,500				49,500
Depreciation expense on meters					
charged to sewer (see Note 3)	0				0
Accruals charged other					
accounts (specify):					
NONE	0				0
Salvage	0				0_
Other credits (specify):					
NONE					0_
					0
					0
					0
Total credits	49,500	0	0	0	49,500
Debits during year					
Book cost of plant retired	0				0
Cost of removal	0				0
Other debits (specify):					
NONE					0_
					0
					0
					0
Total debits	0	0	0	0	0
Balance end of year (110.1)	835,058	0	0	0	835,058
Composite Depreciation Rate?	Yes				
If yes, what is the rate?	2.10%				

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NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): LAND	60,065		60,065	0	2
STRUCTURES AND IMPROVEMENTS	77,149		77,149	0	3
Total Nonutility Property (121)	137,214	0	137,214	0	_
Less accum. prov. depr. & amort. (122)	5,661	482	6,143	0	4
Net Nonutility Property	131,553	(482)	131,071	0	<u>.</u>

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	21,803	20,641	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	21,803	20,641	_

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written	Off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) NONE				— 1
Total			0	
Unamortized premium on debt (251) NONE		_		2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Particulars (a)	Amount (b)	
Balan	nce first of year	870,387	1
Changes	s during year (explain):		
CAPIT	TAL PAID IN RELATED TO NEW WELL DEVELOPMENT	26,273	2
Balance	e end of year	896,660	
		· · · · · · · · · · · · · · · · · · ·	. 2

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BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

	Final			Principal
	Date of	Maturity	Interest	Amount
Description of Issue	Issue	Date	Rate	End of Year
(a)	(b)	(c)	(d)	(e)

NONE

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NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

NONE

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TAXES ACCRUED (ACCT. 236)

Particulars Amount (a) (b)		_
Balance first of year	0_1	1
Accruals:		
Charged water department expense	90,799 2	2
Charged electric department expense	0 3	3
Charged sewer department expense	1,369	4
Other (explain):		
Charged to Plant Accounts	34 5	5
Total Accruals and other credits	92,202	
Taxes paid during year:		
County, state and local taxes	83,135 6	ô
Social Security taxes	8,650 7	7
PSC Remainder Assessment	417 8	3
Other (explain):		
None	0 9	9
Total payments and other debits	92,202	
Balance end of year	0	
•		

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	d
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	-
Advances from Municipality (223)					•
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	-
Notes Payable (231)					•
NONE	0			0	4
Subtotal	0	0	0	0	•
Total	0	0	0	0	•
					•

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123): NONE	0	1
Total (Acct. 123):		- '
		_
Other Investments (124): ADVANCE TO SEWER UTILITY ENTERPRISE FUND	165,000	2
Total (Acct. 124):	165,000	
	100,000	-
Special Funds (125): PLANT REPLACEMENT FUND	189,808	3
Total (Acct. 125):	189,808	_
	.00,000	_
Notes Receivable (141): NONE	0	4
Total (Acct. 141):	0	
		_
Customer Accounts Receivable (142): Water	84,525	5
Electric	0	- 6
Sewer (Regulated)	0	7
Other (specify):		_
NONE Tatal (A and 140):	0	_ 8
Total (Acct. 142):	84,525	_
Other Accounts Receivable (143):		_
Sewer (Non-regulated)	0	_ 9
Merchandising, jobbing and contract work	0	_ 10
Other (specify): DUE FROM CUSTOMERS FOR LATERAL INSTALLATION	1,200	11
Total (Acct. 143):	1,200	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLINGS PLACED ON TAX ROLL	1,546	12
Total (Acct. 145):	1,546	_
Prepayments (165):		
PREPAYMENTS ON SOFTWARE MAINTENANCE	433	13
PREPAID INSURANCE	928	_ 14
Total (Acct. 165):	1,361	_
Extraordinary Property Losses (182):		
NONE	0	_ 15
Total (Acct. 182):	0	_

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL #3 REHABILITATION COSTS (PSC AUTHORIZED 3/12/02)	13,222	16
Total (Acct. 183):	13,222	_
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	_
Other Deferred Credits (253):		
Regulatory Liability	631,656	18
CUSTOMER CONTRIBUTION HELD UNTIL CONSTRUCTION TAKES PLACE	1,323	19
Total (Acct. 253):	632,979	_

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (101.1)	2,317,542	0	0	0	2,317,542	1
Materials and Supplies	21,222	0	0	0	21,222	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	640,849	0	0	0	640,849	4
Customer Advances for Construction	0				0	5
Regulatory Liability	649,202	0	0	0	649,202	6
NONE	0				0	7
Average Net Rate Base	1,048,713	0	0	0	1,048,713	
Net Operating Income	6,962	0	0	0	6,962	8
Net Operating Income						
as a percent of						
Average Net Rate Base	0.66%	N/A	N/A	N/A	0.66%	

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IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	666,748	0	0	0	666,748	1
Add credits during year:						
NONE	0				0	2
Deduct charges:						
Miscellaneous Amortization (425)	35,092	0	0	0	35,092	3
Other (specify):						
NONE	0				0	4
Balance End of Year	631,656	0	0	0	631,656	

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

In 2001, the utility had acquired, as a potential well site, 14.5 acres of land that had structures and improvements on it. The acquisition was reported in account #121 Nonutility Property because the property was not being used in utility service and a definte plan of use was not established until well search results were finalized. Test well drilling at this site was not satisfactory and the related property was sold in 2005.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Amortization for the 2001 Well #3 rehabilitation and pump rehabilitation was granted by the PSC on March 12, 2002.

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	444,507	447,992	_ 1
Total Sales of Water	444,507	447,992	-
Other Operating Revenues			
Forfeited Discounts (470)	726	687	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,808	11,666	6
Total Other Operating Revenues	6,534	12,353	_
Total Operating Revenues	451,041	460,345	_
Operation and Maintenenance Expenses Source of Supply Expenses (600-605)	6,387	8,963	7
Pumping Expenses (620-625)	48,326	49,812	- 8
Water Treatment Expenses (630-635)	18,835	18,257	_ 9
Transmission and Distribution Expenses (640-655)	52,422	52,727	_ 10
Customer Accounts Expenses (901-904)	3,367	4,338	_ 11
Sales Expenses (910)	0	100.507	12
Administrative and General Expenses (920-935)	179,148	180,507	_ 13
Total Operation and Maintenenance Expenses	308,485	314,604	-
Other Operating Expenses			
Depreciation Expense (403)	44,795	31,125	_ 14
Amortization Expense (404-407)	0	0	_ 15
Taxes (408)	90,799	84,507	_ 16
Total Other Operating Expenses	135,594	115,632	_
Total Operating Expenses	444,079	430,236	-
NET OPERATING INCOME	6,962	30,109	=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				-
Residential	1,198	53,502	151,545	4
Commercial	177	28,478	61,169	5
Industrial	25	15,237	22,851	6
Total Metered Sales to General Customers (461)	1,400	97,217	235,565	•
Private Fire Protection Service (462)	26		20,274	7
Public Fire Protection Service (463)	1		157,777	8
Other Sales to Public Authorities (464)	36	18,042	30,891	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,463	115,259	444,507	=

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

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OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	157,777	_ 1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify): NONE	0	4
Total Public Fire Protection Service (463)	157,777	_
Forfeited Discounts (470):		-
Customer late payment charges	726	5
Other (specify): NONE	0	- 6
Total Forfeited Discounts (470)	726	_
Miscellaneous Service Revenues (471):		-
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	_
Rents from Water Property (472):		-
NONE	0	8
Total Rents from Water Property (472)	0	_
Interdepartmental Rents (473):		_
NONE	0	9
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,957	_ 10
Other (specify):		
MISCELLANEOUS	1,851	_ 11
Total Other Water Revenues (474)	5,808	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	0
Purchased Water (601)	0	0
Operation Supplies and Expenses (602)	0	0
Maintenance of Water Source Plant (605)	6,387	8,963
Total Source of Supply Expenses	6,387	8,963
PUMPING EXPENSES		
Operation Labor (620)	12,573	11,682
Fuel for Power Production (621)	0	0
Fuel or Power Purchased for Pumping (622)	16,854	15,837
Operation Supplies and Expenses (623)	1,632	3,217
		10.076
Maintenance of Pumping Plant (625)	17,267	19,076
Maintenance of Pumping Plant (625) Total Pumping Expenses	17,267 48,326	49,812
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630)	2,071	49,812 1,110
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631)	2,071 8,568	1,110 13,188
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632)	2,071 8,568 8,196	1,110 13,188 3,959
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631)	2,071 8,568	1,110 13,188
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635)	2,071 8,568 8,196 0	1,110 13,188 3,959 0
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses	2,071 8,568 8,196 0	1,110 13,188 3,959 0
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES	2,071 8,568 8,196 0 18,835	1,110 13,188 3,959 0 18,257
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640)	2,071 8,568 8,196 0 18,835	1,110 13,188 3,959 0 18,257
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641)	2,071 8,568 8,196 0 18,835 7,763 3,409	1,110 13,188 3,959 0 18,257
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650)	2,071 8,568 8,196 0 18,835 7,763 3,409 2,643	1,110 13,188 3,959 0 18,257
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651)	2,071 8,568 8,196 0 18,835 7,763 3,409 2,643 9,699	1,110 13,188 3,959 0 18,257 12,660 2,943 6,175 2,104
WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652)	2,071 8,568 8,196 0 18,835 7,763 3,409 2,643 9,699 6,611	1,110 13,188 3,959 0 18,257 12,660 2,943 6,175 2,104 7,355
Total Pumping Expenses WATER TREATMENT EXPENSES Operation Labor (630) Chemicals (631) Operation Supplies and Expenses (632) Maintenance of Water Treatment Plant (635) Total Water Treatment Expenses TRANSMISSION AND DISTRIBUTION EXPENSES Operation Labor (640) Operation Supplies and Expenses (641) Maintenance of Distribution Reservoirs and Standpipes (650) Maintenance of Mains (651) Maintenance of Services (652) Maintenance of Meters (653)	2,071 8,568 8,196 0 18,835 7,763 3,409 2,643 9,699 6,611 5,102	1,110 13,188 3,959 0 18,257 12,660 2,943 6,175 2,104 7,355 4,025

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
(-)	(-)	(-)
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,246	2,398
Accounting and Collecting Labor (902)	0	0
Supplies and Expenses (903)	1,121	1,940
Uncollectible Accounts (904)	0	0
Total Customer Accounts Expenses	3,367	4,338
SALES EXPENSES		
Sales Expenses (910)	0	0
		0
·	0	
·	0	
ADMINISTRATIVE AND GENERAL EXPENSES	38,683	37,916
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920)		
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921)	38,683	37,916
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922)	38,683 4,086	37,916 4,237
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923)	38,683 4,086 0	37,916 4,237 0
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924)	38,683 4,086 0 5,185	37,916 4,237 0 5,225
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925)	38,683 4,086 0 5,185 2,005	37,916 4,237 0 5,225 799
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926)	38,683 4,086 0 5,185 2,005 9,857	37,916 4,237 0 5,225 799 9,647
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928)	38,683 4,086 0 5,185 2,005 9,857 96,697	37,916 4,237 0 5,225 799 9,647 101,017
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930)	38,683 4,086 0 5,185 2,005 9,857 96,697 0	37,916 4,237 0 5,225 799 9,647 101,017
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930) Transportation Expenses (933)	38,683 4,086 0 5,185 2,005 9,857 96,697 0 9,648	37,916 4,237 0 5,225 799 9,647 101,017 101 9,321
ADMINISTRATIVE AND GENERAL EXPENSES Administrative and General Salaries (920) Office Supplies and Expenses (921) Administrative Expenses TransferredCredit (922) Outside Services Employed (923) Property Insurance (924) Injuries and Damages (925) Employee Pensions and Benefits (926) Regulatory Commission Expenses (928) Miscellaneous General Expenses (930) Transportation Expenses (933) Maintenance of General Plant (935) Total Administrative and General Expenses	38,683 4,086 0 5,185 2,005 9,857 96,697 0 9,648 12,987	37,916 4,237 0 5,225 799 9,647 101,017 101 9,321 12,244

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax (a)	Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	N/A	83,135	77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	1,369	1,353	2
Net property tax equivalent		81,766	75,811	
Social Security	DIRECT BASED ON PAYROLL	8,616	8,206	3
PSC Remainder Assessment	N/A	417	490	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		90,799	84,507	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Rusk			1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.206164			3
County tax rate	mills		5.263185			4
Local tax rate	mills		7.000856			5
School tax rate	mills		13.710103			6
Voc. school tax rate	mills		1.133733			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		27.314041			10
Less: state credit	mills		1.771233			11
Net tax rate	mills		25.542808			12
PROPERTY TAX EQUIVALENT CALCU	JLATIO	N				13
Local Tax Rate	mills		7.000856			14
Combined School Tax Rate	mills		14.843836			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		21.844692			17
Total Tax Rate	mills		27.314041			18
Ratio of Local and School Tax to Total	l dec.		0.799761			19
Total tax net of state credit	mills		25.542808			20
Net Local and School Tax Rate	mills		20.428130			21
Utility Plant, Jan. 1	\$	5,041,824	5,041,824			22
Materials & Supplies	\$	20,641	20,641			23
Subtotal	\$	5,062,465	5,062,465			24
Less: Plant Outside Limits	\$	590,263	590,263			25
Taxable Assets	\$	4,472,202	4,472,202			26
Assessment Ratio	dec.		0.909979			27
Assessed Value	\$	4,069,610	4,069,610			28
Net Local & School Rate	mills		20.428130			29
Tax Equiv. Computed for Current Year	\$	83,135	83,135			30
Tax Equivalent per 1994 PSC Report	\$	77,164				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	5) \$	83,135				34

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WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_ _
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,002		4
Structures and Improvements (311)	0		_ 5
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		_ 7
Wells and Springs (314)	64,124	312,130	_
Infiltration Galleries and Tunnels (315)	0	,	9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	76,056	312,130	_
PUMPING PLANT			
Land and Land Rights (320)	0		_ 12
Structures and Improvements (321)	39,693	150,215	_ 13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0	20.752	_ 16
Electric Pumping Equipment (325)	62,851	60,756	_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	0	040.074	_ 20
Total Pumping Plant	102,544	210,971	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		_ 21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,770	14,035	23
Total Water Treatment Plant	12,770	14,035	_

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	•
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,002	. 4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			376,254	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,930	_ 10
Other Water Source Plant (317)				11
Total Source of Supply Plant	0	0	388,186	-
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			189,908	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			123,607	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	313,515	-
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,805	23
Total Water Treatment Plant	0	0	26,805	-

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT	()	(-)	
Land and Land Rights (340)	1,500		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	0	369,537	26
Transmission and Distribution Mains (343)	809,936	299,822	_ 27
Fire Mains (344)	0	,	_
Services (345)	128,338	4,359	_
Meters (346)	147,315	4,124	30
Hydrants (348)	138,224	34,127	_ 31
Other Transmission and Distribution Plant (349)	1,101		32
Total Transmission and Distribution Plant	1,226,414	711,969	
	•		
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	10,378		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,561		36
Transportation Equipment (392)	85,582		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	20,170	20,021	39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	108,315		_ 41
Communication Equipment (397)	1,589		_ 42
SCADA Equipment (397.1)	23,784		_ 43
Miscellaneous Equipment (398)	3,659		_ 44
Other Tangible Property (399)	0		_ 45
Total General Plant	271,650	20,021	_
Total utility plant in service directly assignable	1,689,434	1,269,126	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	1,689,434	1,269,126	

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,500 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			369,537 26
Transmission and Distribution Mains (343)			1,109,758 27
Fire Mains (344)			0 28
Services (345)			132,697 29
Meters (346)	6,610		144,829 30
Hydrants (348)			172,351 31
Other Transmission and Distribution Plant (349)			1,101 32
Total Transmission and Distribution Plant	6,610	0	1,931,773
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			10,378 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)			11,561 36
Transportation Equipment (392)			85,582 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)	6,300		33,891 39
Laboratory Equipment (395)	-,		0 40
Power Operated Equipment (396)			108,315 41
Communication Equipment (397)			1,589 42
SCADA Equipment (397.1)			23,784 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
Total General Plant	6,300	0	285,371
Total utility plant in service directly assignable	12,910	0	2,945,650
Common Utility Plant Allocated to Water Department			0_46
Total utility plant in service	12,910	0	2,945,650

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	108,283		_ 8
Infiltration Galleries and Tunnels (315)	0		_ 9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	108,283	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		_ 13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	0		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	0		_ 20
Total Pumping Plant	0	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		_ 21
Structures and Improvements (331)	0		_ 22
Water Treatment Equipment (332)	0		_ 23
Total Water Treatment Plant	0	0	_

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			108,283 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	108,283
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	(**)	(-)	
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	389,049	219,918	_ 26
Transmission and Distribution Mains (343)	1,336,696	192,677	_ 27
Fire Mains (344)	0		_
Services (345)	187,008	1,200	29
Meters (346)	0		30
Hydrants (348)	121,336	10,454	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,034,089	424,249	_
GENERAL PLANT Land and Land Rights (389)	0		33
Structures and Improvements (390)	2,644		_ 34
Office Furniture and Equipment (391)	0		_ 35
Computer Equipment (391.1)	0		_ 36
Transportation Equipment (392)	0		_ 37
Stores Equipment (393)	0		_ 38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		_ 42
SCADA Equipment (397.1)	0		_ 43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		 45
Total General Plant	2,644	0	_
Total utility plant in service directly assignable	2,145,016	424,249	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	2,145,016	424,249	

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			608,967 26
Transmission and Distribution Mains (343)			1,529,373 27
Fire Mains (344)			0 28
Services (345)			188,208 29
Meters (346)			0 30
Hydrants (348)			131,790 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,458,338
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			2,644 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	2,644
Total utility plant in service directly assignable	0	0	2,569,265
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,569,265

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	3	ources or water Sup	ppiy		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			16,266	16,266	- 1
February			14,676	14,676	_ 2
March			16,542	16,542	_ 3
April			14,016	14,016	- 4
May			10,918	10,918	- 5
June			12,567	12,567	_ 6
July			12,573	12,573	- 7
August			11,323	11,323	- 8
September			11,301	11,301	_ 9
October			9,858	9,858	_ 10
November			9,367	9,367	_ 11
December			9,914	9,914	12
Total annual pumpag	ge 0	0	149,321	149,321	-
Less: Water sold				115,259	- 13
Volume pumped but n	ot sold			34,062	14
Volume sold as a perd	cent of volume pumped			77%	- 15
Volume used for wate	r production, water quality	and system maintena	nce	826	16
Volume related to equ	ipment/system malfunction	n		17,544	17
Non-utility volume NO	T included in water sales			0	18
Total volume not sold	but accounted for			18,370	- 19
Volume pumped but u	naccounted for			15,692	20
Percent of water lost				11%	21
If more than 25%, indi Not Applicable.					
Not Applicable.	te what action has been ta				- 2 : -
	nped by all methods in any	one day during repor	ting year (000 gal.)	681	_ 24
	1/12/2005				_ 2
Cause of maximum: Main break.					- 20 -
	ped by all methods in any	one day during report	ting year (000 gal.)	265	_ 27
	0/14/2005				_ 28
Total KWH used for po	· • ·			218,480	_ 29
If water is purchased:					30
	Point of Delivery: N / A				31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
E. 14TH STREET S.	WELL #2	76	16	64,351	Yes	1
E. 14TH STREET S.	WELL #3	104	16	17,868	No	2
E. 3RD STREET N.	WELL #5	88	16	263,729	Yes	3
BARNETT ROAD	WELL #6	77	16	30,047	Yes	4
US HIGHWAY 8	WELL #7	61	12	78,880	Yes	5

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SOURCES OF WATER SUPPLY - SURFACE WATERS

			Intak	es	
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE					

1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #5	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. 3RD STREET N.	2
Purpose	Р	Р	Р	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1959	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	800	8
Pump Motor or				9
Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1959	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	WELL #6	WELL #7	14
Location	BARNETT ROAD	US HIGHWAY 8	15
Purpose	Р	Р	16
Destination	D	D	17
Pump Manufacturer	LAYNE	GOULD	18
Year Installed	1985	2005	19
Туре	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	130	300	21
Pump Motor or			22
Standby Engine Mfr	U.S.	GENERAL ELECTRIC	23
Year Installed	1985	2005	24
Туре	ELECTRIC	ELECTRIC	25
Horsepower	15	25	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4 5
Year constructed	1980	2005		6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		7
Elevation difference in feet (See Headnote 3.)	119	139		9
Total capacity in gallons (actual)	500,000	200,000		11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990			20 21 22
Is a corrosion control chemical used (yes, no)?	Y			23 24
Is water fluoridated (yes, no)?	Υ			25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	_
М	D	0.750	206	0	0	0	206	_ 1
М	D	1.250	11	0	0	0	11	2
Р	D	1.500	210	0	0	0	210	_ 3
M	D	2.000	0	0	0	0	0	 4
M	D	2.500	6,113	0	0	0	6,113	
М	D	3.000	180	0	0	0	180	6
M	D	4.000	24,939	0	0	0	24,939	_ 7
Α	D	6.000	0	0	0	0	0	8
M	D	6.000	74,076	0	0	0	74,076	_ 9
M	S	6.000	430	0	0	0	430	10
Р	D	6.000	2,618	0	0	0	2,618	11
M	D	8.000	27,628	0	0	0	27,628	12
M	S	8.000	150	0	0	0	150	13
Р	D	8.000	1,080	0	0	0	1,080	14
M	D	10.000	24,709	0	0	0	24,709	15
M	S	10.000	60	0	0	0	60	16
Р	D	10.000	6,540	88	0	0	6,628	17
M	D	12.000	9,121	449	0	0	9,570	 18
Р	D	12.000	5,272	0	0	0	5,272	19
Total Within N	lunicipality		183,343	537	0	0	183,880	_
M	D	4.000	600	0	0	0	600	20
M	D	10.000	8,097	1,912	0	0	10,009	21
Р	D	12.000	300	3,970	0	0	4,270	22
Total Outside	of Municipa	lity	8,997	5,882	0	0	14,879	_
Total Utility		-	192,340	6,419	0	0	198,759	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	1,132	0	0	0	1,132	133
M	1.000	308	6	0	0	314	58
М	1.500	15	1	0	0	16	2
M	2.000	46	0	0	0	46	2
M	3.000	5	0	0	0	5	2
M	4.000	6	0	0	0	6	0
Р	4.000	1	0	0	0	1	0
M	8.000	9	0	0	0	9	0
P	12.000	1	0	0	0	1	0
Total Utili	ty	1,523	7	0	0	1,530	197

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

er	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
.625	1,484	49	107	0	1,426	228	1
.000	71	8	10	0	69	7	2
.500	24	0	0	0	24	0	3
.000	48	0	5	0	43	14	4
.000	10	0	1	0	9	2	5
.000	2	0	0	0	2	0	6
.000	1	0	0	0	1	1	7
	1,640	57	123	0	1,574	252	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	_
0.625	1,245	115	8	10	0	48	1,426	_ 1
1.000	6	43	8	8	0	4	69	_ 2
1.500	1	17	2	3	0	1	24	3
2.000		15	7	11	0	10	43	4
3.000		3	2	2	0	2	9	_ 5
4.000		0	0	2	0	0	2	_ 6
6.000		0	0	1	0	0	1	7
Total:	1,252	193	27	37	0	65	1,574	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	_
Fire Hydrants						
Outside of Municipality	12	6			18	1
Within Municipality	250	7			257	2
Total Fire Hydrants	262	13	0	0	275	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 275

Number of distribution system valves end of year: 494

Number of distribution valves operated during year: 45

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C #651 Maintenance of Mains increased as a result of leak repairs. The inherent nature of this account can result in large changes from year-to-year. This expense has ranged from \$2,104 to \$12,306 over the past four years.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Additions reported in accounts 314, 321, 325, and 332 relate to new Well #7 placed into service in 2005. Construction authorization was granted in 2004 Docket #2940-CW-101.

Additions reported in account #342 relate to the new 200,000 gallon elevated storage tank placed into service in 2005. This project was partially funded by a \$219,918 FEMA grant as a result of the 2002 tornado that destroyed the old tower. Corresponding costs related to the grant have been recorded in contributed plant. Construction authorization was granted in 2003 Docket #2940-CW-100.

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

Done.

Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

Additions reported in account #342 relate to the new 200,000 gallon elevated storage tank placed into service in 2005. The part of the project that was funded by a \$219,918 FEMA grant has been recorded as contributed plant.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

2000' of 10" main financed 70% by an EDA federal grant and 30% by the utility.

4419' of 12" main financed by utility. The utility's share of the costs was assessed to benefited property based on footage and the City's general fund has purchased the assessments in full.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

3 new services were installed by the utility crew and assessed to property owners by application of Cz-1 totalling \$1,200. The 4 remaining services added were financed by the utility.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

Ten year cycle based on purchase date (2005 purchases tested in 2015).

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Staffing limitations prevented the operating of the number of required valves for the year. The utility will make an effort to operate the recommended number of valves in the future.